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### **The Reflection of International Accounting Education Standards on Accounting Education and their Impact on Achieving Sustainable Development**

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#### **Abstract**

*The research aims to explore to which extent the application of international accounting education standards contributes to the development of accounting education curricula in Iraq. Also, it seeks to explain the fundamental role of these standards in supporting accountants with the experience and competence required in a workplace. A questionnaire survey (n=97) was distributed to the faculty members, a group of graduates, and a number of professional accountants. The research findings prove that international accounting education standards are essential in developing the accounting education curriculum and reducing the disparity between what is studied in theory and professional practice. Accordingly, the researcher recommends linking the accounting curriculum to the problems of the practical reality of the profession and introducing different accounting and behavioural skills to suit its needs.*

#### **1. Introduction**

Developing the accounting education path is a topical topic. In recent years, several developments have revealed university accounting graduates' low competence level and inability to face the work environment and its requirements. This led to the development of accounting education using internationally accepted education standards through the International Accounting Education Standards Board (IAESB), as they contribute these standards to developing education outcomes in a way that is compatible with the requirements of the work environment. Thus, it can help graduate competent accountants delve into the world of work and meet the requirements of sustainable development. [7]

Accounting education in Iraq suffers from a clear deficiency in the low level of academic qualification for accountants, the lack of skills and experience necessary to practice the profession well, and the failure to adopt the International Accounting Education Standards (IAES), which could develop the accounting profession and qualify accounting graduates for employment and work as a requirement for sustainable development.

In light of the above, the research problem can be formulated in the following questions:

- 
- Does applying the International Accounting Education Standards (IAES) contribute to the development of the accounting profession and the qualification of accounting graduates in the Accounting Department?
  - Do accounting education curricula following accounting education standards have a role in developing the professional skills of accounting department graduates?
  - Does accounting education play a role in achieving the requirements of sustainable development?

## 2. The importance of research

The research is important because it stems from the vital role of accounting education not only in qualifying accountants capable of being employed and working in the contemporary labour market in Iraq but also in continuing to develop accountants' capabilities and abilities to keep pace with the economic, technological, and other changes and developments affecting the accounting profession. Therefore, it can benefit higher education institutions concerned with accounting education to adopt international accounting education standards for students to achieve the requirements of sustainable development.

## 3. Research aims

The research aims to determine the suitability of accounting education curricula in Iraq to international accounting education standards as a basis used to develop accounting education, the accounting profession, and accountants. This research aims to:

- Study international accounting education standards and the importance of applying them.
- Knowledge of accounting education curricula and their role in developing the professional skills of accounting department graduates.
- Highlight accounting education and demonstrate its importance in achieving sustainable development.

## 4. Accounting education by adopting international accounting education standards

### 4.1 The concept of accounting education

The responsibility of preparing qualified accountants with the necessary specifications to practice the accounting profession falls on the shoulders of accounting education, as it occupies excellent importance and has its tools and approaches. Developing the accounting profession by adopting accounting education curricula requires highlighting the role of accounting in achieving sustainable development and setting a general framework for developing accounting in a way that suits the requirements of the circumstances. Economic, social, and environmental, through educational programs that achieve the goals of accounting education. Accounting education has been defined as (it is an organised process carried out by responsible authorities, most notably universities. This process is accomplished by providing the learner with essential knowledge and the necessary scientific and practical capabilities that enable him to practice accounting. [3])

It has also been defined (as what universities provide for education for students, which is one of the most important bodies responsible for delivering it through courses that give the learner scientific and practical skills and abilities, and it is imposed by universities based on programs and plans in a way that leads to providing the student with knowledge and keeping pace with developments in the social and economic environments. And the needs of the labour market. [1])

### 4.2. Elements of Accounting Education

Accounting education is an integrated system with elements linked together to achieve the desired goals. The aspects of accounting education can be expressed as follows: - [15-18]

1. Inputs: They represent the people who can be prepared to practice accounting work in its various forms and types, and they are students.
2. Operational processes: They are the educational means used to provide students with the accounting knowledge and skills necessary to practice accounting work, represented by the

educational programs and plans for the accounting academic curricula provided to students of the Accounting Department.

3. Outputs: They are qualified people who can practice accounting work in a way that leads to achieving the goal of the accounting education system in general.
4. Feedback: It is the process of measuring the reaction of beneficiaries to the work of the accounting system. This is done by monitoring the elements (inputs, operational processes, outputs), evaluating and developing them, and working to correct any deviation that occurs in those elements.

It can be said that the efficiency of the accounting education system is assessed by finding the relationship between the inputs of this system and its outputs. Its effectiveness can also be judged by identifying the extent of the ability of accounting education to achieve the desired goals. Figure (1) expresses the elements and agencies of accounting education:

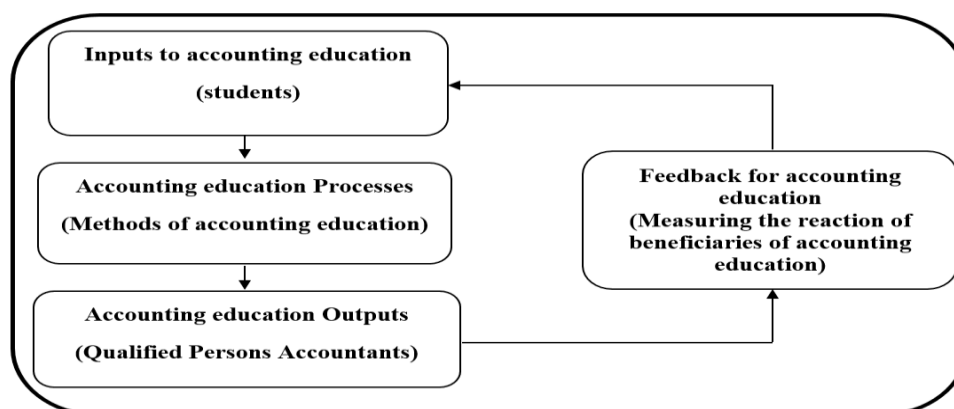


Figure (1): Elements of accounting education

#### 4.3 The importance of accounting education

The importance of good and effective accounting education can be stated in the following points:

- [3]

1. It contributes to the preparation and qualification of students with accounting experience, by providing them with various accounting knowledge.
2. Providing the financial management in various companies with the most important developments that accompany the accounting profession.
3. Accounting education programs help meet the requirements of sustainable development and meet the needs of the work environment.
4. It helps in identifying companies' needs for training programs and courses and addressing the problems faced by those companies.
5. It contributes to the development of the accounting profession by developing scientific curricula in accordance with modern developments.

From the above, it appears to us that accounting education is of great importance in developing the accounting profession, as the commitment between education and the practice of the profession is important for developing the accounting profession, and accounting education also has a fundamental role in providing the ethics and behaviors that practitioners of the profession must possess.

#### 4.4 Accounting education tools

The accounting education system has three main tools, which are: -

##### 4.4.1 Educational curricula and plans:

They are the basic parts required to prepare qualified accountants to practice the accounting profession, and they include standards related to accounting such as financial accounting, corporate accounting, and others. These curricula are considered sufficient in theory, according to the belief of

those in charge of preparing them, but this does not mean that there is no gap between what is taught in Universities and the practical reality. Therefore, these curricula must be developed and amendments made to them, in line with developments in the private sector and the accounting systems used in companies, in order to create compatibility between what is taught in universities and the practical reality. [3]

#### **4.4.2 Teaching bodies:**

It is known that there is a relationship between the efficiency and quality of teaching staff and the quality of accounting education, which is that the more the teacher possesses practical qualifications, experience and practical knowledge, the more he will be able to give the subject in its typical form. Therefore, it is important to focus on the teacher's possession of practical experience, because this increases his ability. sufficient to explain the issues and ensure that they reach students better. [6]

#### **4.4.3 Educational environments:**

Educational environments are considered the environment through which the educational process takes place, as they are shaped by external circumstances that may affect the educational process. These circumstances are considered different depending on their aspects, as they may be political, social, or economic. For example, when a change occurs in the economic situation that leads to increased interest in... The Accounting Department provides the level and quality of graduates in order to be able to play their role in economic development. [4]

#### **4.5 The relationship between accounting education and the labor market**

The relationship between accounting education and the labor market is considered a strong, direct relationship, as both of them complement each other through students who learn accounting at the university level through academic curricula and apply them practically in professional practice in the labor market. And therefore you find that the accounting education system works to provide students with all knowledge and practical experiences by studying accounting curricula at the university level so that they can Students can apply it scientifically in practical practice in the labor market. It is worth noting that the international standards for accounting education and the proposed framework are to adhere to the standards of the International Federation of Accountants. [10,11]

#### **4.6 Approaches to developing accounting education curricula in accordance with international accounting education standards. [2,11]**

##### **4.6.1 Entry requirements into the Professional Accounting Education Program (IES1)**

The International Education Standard (IES1) defines the principles that must be used when determining and reporting educational requirements for admission to professional accounting education programs. This standard focuses on providing the key factors for obtaining a reasonable chance of success in accounting education programs in light of the conditions and requirements for admission to accounting education programs, these conditions aim develop the competency required of a professional accountant.

##### **4.6.2 Content of professional accounting education programs (professional competency) (IES2)**

This standard aims to establish the technical competence that ambitious professional accountants need and to develop it constantly, to reach the best level of professionalism for accountants. In light of this, this standard specifies the basic contents of accounting education programs that contribute to achieving the desired technical competence.

##### **4.6.3 Professional Skills (IES3)**

This standard specifies learning outcomes for the professional skills that aspiring professional accountants must achieve by the end of initial professional development. This standard entered into force in July 2015. The most important professional skills are: (a) intellectual skills, (b) interpersonal relations and communication skills, (c) interpersonal skills, (d) organizational skills that the professional accountant combines with technical competence, professional values, ethics, and attitudes to demonstrate professional competence.

##### **4.6.4 Values, Ethics and Professional Conduct (IES4)**

This standard describes the learning outcomes that aspiring professional accountants must achieve by the end of initial professional development (IPD) for values, ethics and professional conduct. In

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light of this, relevant ethical requirements are integrated into accounting education. The most important ethical requirements relevant to accounting education are represented in five basic principles of ethics. The profession, which is: integrity, objectivity, professional competence and due care, confidentiality, and professional conduct.

#### **4.6.5 Work Experience Requirements (IES5)**

This standard describes the work experience that aspiring professional accountants must complete at the end of their initial professional development. Work experience is an essential component of achieving initial professional development through which aspiring professional accountants develop professional competence. Which leads to performing a role as a professional accountant, and practical experience depends on general education and accounting education programs, and in light of this, the Member Body of the International Federation of Accountants requires sufficient practical experience to enable aspiring professional accountants to demonstrate that.

#### **4.6.6 Evaluation of Professional Competence and Abilities (IES6)**

This standard sets out professional competency assessment requirements that aspiring professional accountants must demonstrate at the end of their initial professional development, in order to determine whether or not aspiring professional accountants have demonstrated an appropriate level of professional competency. This refers to an assessment of the level of professional competencies that have been developed in the initial professional development. For accounting education programs on an ongoing basis, to maintain the continuity of developing and maintaining professional competence for professional accountants.

#### **4.6.7 Continuing professional development (IES7)**

This standard emphasizes the importance of continuing professional development (CPD) required for professional accountants to develop and maintain the professional competence necessary to provide high-quality services to clients, employers and other stakeholders, thus enhancing public confidence in the profession, as CPD serves as a continuation of the initial professional development.

#### **4.6.8 Competency requirements for audit professionals (IES8)**

This standard specifies the professional competence that professional accountants must develop and maintain when performing the role of partner responsible for audits of financial statements. It is the responsibility of IFAC member bodies to develop and maintain professional competence that is relevant and appropriate to their work and professional responsibilities, so that they can achieve A high level of auditing quality, in addition to monitoring the quality of auditing financial statements. Accounting education standards serve as the general framework in which accounting programs are studied and adapted to the requirements of the labor market. Accordingly, development will be in the following axes of the educational training process [2]:

- Professional accounting education curricula.
- teaching methods
- Practical experience or practical training period.

## **5. Sustainable development**

### **5.1 The concept of sustainable development**

The first roots of the concept of sustainable development go back to the report of a multidisciplinary committee in charge of the United Nations program, to formulate a new definition of human development, which was completed in late 1994. This step was the culmination of an intellectual process that began in 1976, when a committee of economists was commissioned to develop a report. About reforming the global economic system, and researching how to address the existing imbalance in order to establish a new global order that provides everyone with a decent life. [14]

The concept of sustainable development appeared in economic literature in the mid-eighties as a result of the concerns raised by the famous Club of Rome studies and reports on the necessity of preserving leachable natural resources. In 1987, the World Commission on Environment and

Development (WCED) defined sustainable development as (development that meets the needs of the present). Without prejudice to the share of future generations and their ability to develop their needs.

The definitions that were developed for sustainable development differed according to the different points of view. He defined it (Wikipedia) as the process of developing land, cities, communities, and businesses, on the condition that they meet the needs of the present without compromising the ability of future generations to meet their needs.

While (Al-Awadhi) defined it as development that takes into account the right of future generations to the natural resources of the vital domain of the planet, and it also puts the basic needs of humans in the first place, as its priorities are meeting one's needs for food, housing, clothing, the right to work, education, and access to health services. Everything related to improving the quality of his material and social life.

It is clear that most definitions of sustainable development are based on the widely used common definition based on the "Our Common Future" report published during the Brundtland Commission in 1987, which essentially stated the following: "Sustainable development is development that meets the needs of the present without compromising the capacity of future generations." to meet their own needs."

### **5.2 Characteristics of sustainable development**

1. Continuity: - It is what requires generating high income, part of which can be invested, so that we can carry out replacement, renewal and maintenance of resources.
2. Regulating the use of natural resources: - It includes renewable and non-renewable resources in a way that ensures the interest of future generations.
3. Achieving environmental balance: - It is the criterion of sustainable development, that is, preserving the environment in a way that ensures the safety of natural life, and the production of renewable wealth, with the fair use of non-renewable wealth. [7]

### **5.3 Dimensions of sustainable development: -**

#### **5.3.1 Achieving economic development (economic dimension):**

The concept of development initially emerged in economics and is the process of bringing about a set of radical changes in society with the aim of giving it the ability for continuous self-development, at a rate that includes increasing improvement in the quality of life for all its members. That is, increasing the ability to respond to basic needs in a way that ensures increasing the degrees of satisfaction of those needs through continuous rationalization of the exploitation of available economic resources and a good distribution of the returns from that exploitation.

It aims to satisfy people's material needs through a group of elements, including increasing the rate of economic growth of the gross domestic product, providing employment opportunities, and addressing unemployment. The sustainable development committees have identified indicators to measure this dimension, including: gross domestic product, per capita GDP, and the ratio of gross fixed investment to domestic product. Total, ratio of exports to imports, and external debt as a percentage of GDP. [13]

#### **5.3.2 Achieving social development (social dimension):**

It is the creation of job opportunities and the provision of food, education and health care for all, including the provision of water and energy. To achieve sustainable development, one must adhere to an integrated system that is linked to the other. The idea of sustainable development also emerges in this area to reject poverty, unemployment and discrimination that limit the rights to education and disparities in the distribution of income. The most important elements of the social dimension are stabilizing demographic growth, population control, health and education, popular participation and cultural diversity. According to the Commission for Sustainable Development, indicators have been identified to measure this dimension: unemployment rate, population growth rate, illiteracy rate among adults, school and university enrollment rate, population proportion. In urban areas. Protecting and promoting human health. [20]

#### **5.3.3 Preserving environmental resources (environmental dimension):**

It is to find solutions to reduce the unjustified and irrational consumption of economic resources, in addition to reducing factors polluting the environment, and this is done through the optimal distribution of resources and the efficiency of the ecosystem, preserving natural assets, and not replacing important resources and taking into account the specific capacity, and it has been determined The Sustainable Development Committee provides indicators to measure this dimension, including: the per capita share of agricultural land, the change in forest and land areas, the concentration of pollutants in urban areas, and the percentage of pesticide use.

In order to ensure the success of these three dimensions in achieving their main goal, they must work in an organized, harmonious and synchronized manner, and Figure (2) shows the integration of the dimensions of the sustainable development process, as follows:

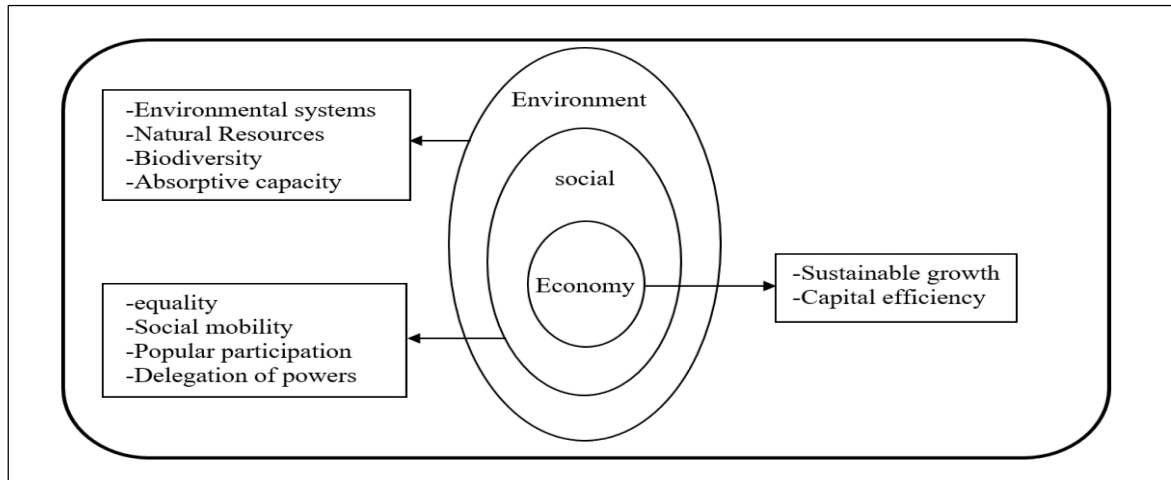


Figure (2): Overlapping dimensions of the sustainable development process

#### 5.4 The relationship between education and sustainable development

Sustainable development is based on the basis that humans are the goal and means of development. Investing in human capital that works to achieve sustainable development on the one hand and education for development is considered a clear vision that aims to achieve a balance between economic well-being and following cultural traditions while respecting human resources on the other hand. Other, and seeks to enable individuals to act positively towards economic, social and environmental changes.

Education is the best investment that a country can make to build a prosperous, healthy, and equitable society. It reveals the potential of members of society to solve daily problems and future challenges to live in a society free of poverty and from the following four equations: -

We can conclude that education is equal to sustainable development. [19]

1. Education = gender equality
2. Education = economic opportunities
3. Education = good health
4. Education = environmental sustainability

In addition, the reality of education is equated with sustainable development through two factors:

**Factor1:** - It is evident through human rights curricula as the right to education (which is one of the most important fundamental human rights stipulated in the first paragraph of Article 26 of the Universal Declaration of Human Rights), which is sometimes basic and essential to other rights such as the right to Work, the right to freedom of opinion, the right to assembly, the right to access health services, and based on this, we can consider that the right to education is the key from which other human rights are launched. [7]

**Factor 2:** - Following up on the seventeen sustainable development goals (2015-2030) presented by the United Nations, we note that the fourth goal of the sustainable development goals is learning. The fourth goal focuses on the comprehensive and equitable guarantee of quality

and quality of education, which enhances educational opportunities for individuals to an extent. Life. This goal is reliably linked to the rest of the goals, as education represents a system of intellectual, social and cultural capital, as economic, human and sustainable development policies are linked to education and its quality through attention to the individual.

Accordingly, a good education is a peaceful development that teaches the student how to become an active and influential member of society. From here, the relationship between education and sustainable development in all fields is revealed, as development cannot achieve its goals unless trained and qualified human resources are available. In the end, education is The basis of sustainable development in society. Many academic studies indicate that sustainable development management can only be achieved through educational institutions led by universities, by activating their main functions in teaching, scientific research, and community service, and through the students they produce capable of meeting the needs of society. [5]

## 6. Statistical analysis of research variables

### 6.1 Field research procedures

This part included two fundamental aspects: the research methodology, the research population, and its sample. The following is an explanation of each of them: -

#### 6.1.1 Research Methodology:

The descriptive survey method was used, using descriptive statistics represented by extracting the arithmetic mean and the standard deviation to determine the extent of the application of international accounting education standards in developing accounting education curricula and their impact on the application of sustainable development. The inferential approach is used to find the correlation between the research variables.

#### 6.1.2 Research community and sample: -

The research community consisted of university professors, professionals (certified accountants), and students of the accounting department because of their connection to accounting education. The sample consisted of (97) individuals.

**Table (1):** Distribution of the research sample according to people related to accounting education

Functional	Repetition	Percentage
University Professor	43	%44.33
Accountant	18	%18.56
Student in the Accounting Department	36	%37.11
Total	97	100%

**Table (2):** Distribution of the research sample according to the gender of the sample people

Genders	Repetition	Percentage
Male	76	%78.35
Feminine	21	21.65%
Total	97	%100

**Table (3):** Distribution of the research sample according to academic qualification

Qualification	Repetition	Percentage
Bachelor's	36	%37.11
Master's	12	%12.37
PhD	49	%50.52
Total	97	%100

### 6.2 Statistical description of the research variables

#### 6.2.1 International Accounting Education Standards: -

It represents an independent variable, which was measured through a group of items to display the results of descriptive statistics for this variable and the other two variables in light of the measures of arithmetic mean, standard deviation, and Relative weight, which was divided into five deficient levels (1- 1.80), low (1.81-2.6), moderate (2.61-3.40), high (3.41-4.20), and very high (4.21-5) by



extracting the difference between the upper and lower limits of the scale, dividing it by (5) the number of items on the scale, and adding the quotient. (0.80) for the lower end of the scale and upwards.

Moreover, relative importance was measured using a matrix that shows the extent of the linear correlation problem between these independent dimensions, which makes it difficult to separate the effects of the dimensions of the independent and mediating variables from each other in measuring the effect on the dependent variable.

The condition of the linear relationship between the variables should also be confirmed by testing the normal distribution of the data on the dimensions of the variables via the Kolmogorov-Smirnov test using the statistical program (SPSS 24). (Table 4) the arithmetic mean, standard deviation, and Relative weight for all international accounting education standards are shown.

**Table (4):** The arithmetic mean, deviation, and relative weight of international accounting education standards

Dimensions	Arithmetic mean	standard deviation	Relative weight	Ranking
Entry requirements into the Professional Accounting Education Program (IES1)	3.22	0.866	64.4	7
Content of Professional Accounting Education Programs (Professional Competence) (IES2)	3.48	0.987	69.6	4
Professional Skills (IES3)	3.79	0.725	75.8	2
Values, Ethics and Professional Conduct (IES4)	3.64	0.751	72.8	3
Work Experience Requirements (IES5)	3.88	0.911	77.6	1
Evaluation of Professional Competence and Abilities (IES6)	3.46	0.783	69.2	5
Continuing professional development (IES7)	3.39	0.912	67.2	6
Competency requirements for audit professionals (IES8)	3.64	0.729	72.8	3
Average International accounting education standards	3.56	0.833	71.17	

Table (4) shows that the arithmetic mean for all accounting education items is equal to (3.56), the total score out of 5, meaning that the relative weight is 71.17%. Therefore, the international accounting education standards are considered statistically significant at a significance level of 0.05, and the standard deviation is 0.833, which indicates that the average score for the response exceeded the average degree of approval, which is 3. This means the sample members have a high degree of approval regarding international accounting education standards in general.

This can be explained by the fact that the result of the analysis of the International Accounting Education Standards items from the questionnaire, in general, showed that practical experience requirements (IES5) ranked first. In contrast, professional skills (IES3) ranked second, while values, ethics, and professional behaviour (IES4) and competency requirements for professionals Auditing (IES8) occupied the third rank. In contrast, the content of the professional accounting education programs (professional competency) (IES2), assessment of professional competence and capabilities (IES6), continuing professional development (IES7), and requirements for entry into the professional accounting education program (IES1) ranked fourth and fifth. Sixth and seventh, respectively.

### 6.2.2 Accounting education:

This variable represents an intermediary variable, which was measured through six dimensions: ((knowledge, experience, skills, courses, modernising curricula, modernising methods and methods of teaching). The subsequent paragraphs were designated to display the results of descriptive statistics for the dimensions of this variable. Table (5) shows the arithmetic mean, standard deviation, and relative weight of the dimensions of accounting education.

**Table (5):** The arithmetic mean, deviation, and relative weight of the dimensions of accounting education

Dimensions	Arithmetic mean	standard deviation	Relative weight	Ranking
Knowledge	3.06	0.69	61.26	4
Experience	3.01	0.71	60.24	5
Skills	3.01	0.80	60.16	6
Courses	3.66	0.78	73.13	2
Curriculum updating	3.71	0.57	74.19	1
Updating teaching methods and methods	3.37	0.67	67.42	3

Average dimensions of accounting education	3.25	0.49	64.91	
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From (Table 5), it was found that the arithmetic mean for all accounting education items is equal to (3.25), the total score out of 5, meaning that the relative weight is 64.91%. Therefore, the accounting education items are considered statistically significant at a significance level of 0.05, and the standard deviation is 0.49, which indicates that the average degree of response has exceeded the average degree of agreement, which is 3. This means there is a large degree of agreement among the sample members regarding the accounting education items in general.

This can be explained by the fact that the analysis of the accounting education items from the questionnaire showed that modernising the curricula occupied the first degree. In contrast, the courses occupied the second degree, while modernising teaching methods and techniques occupied the third degree. Knowledge, experience, and skills occupied the fourth, fifth, and sixth degrees, respectively.

### 6.2.3 Sustainable development:

This variable represents a dependent variable, measured through three dimensions (economic, social, and environmental). These dimensions were designated to display the results of descriptive statistics, and (Table 6) shows the arithmetic mean, standard deviation, and relative weight of the dimensions of sustainable development.

**Table (6):** The arithmetic mean, deviation, and relative weight of the dimensions of sustainable development

Dimensions	Arithmetic mean	standard deviation	Relative weight	Ranking
Economic dimension	3.30	0.98	66	2
Social dimension	3.63	.87	72.6	1
Environmental dimension	2.77	0.96	55.4	3
Average dimensions of sustainable development	3.23	0.93	64.67	

From (Table 6) we notice that the arithmetic mean of the first paragraph (the economic dimension) is equal to 3.30 (total score of 5), meaning that the relative weight is 66%. Therefore, this paragraph is considered statistically significant at a significance level of 0.05, which indicates that the average degree of response to this paragraph has exceeded the average degree of agreement, which is 3. This means there is a large degree of agreement among the sample members. While the arithmetic mean for the social dimension is equal to 3.63, meaning that the relative weight is 72.6%, this paragraph is considered statistically significant at a significance level of 0.05. The response to this paragraph has risen above the average degree of agreement of 3. This means there is a high degree of approval by the sample members in this paragraph.

In general, the arithmetic mean is 3.23, the relative weight is 64.67%, and the probability value and standard deviation are 0.93, which indicates that “sustainable development” is statistically significant at a significance level of 0.05, indicating that the average degree of response to this area is fundamentally different from the average degree of approval, which is 3. This means that the sample members have moderate agreement on the items in this field. This can be explained by the fact that the result of the analysis of the items in the field of sustainable development requirements from the questionnaire shows that the accounting graduate possesses the capabilities and skills that may add value to the institution and that the current accounting curricula are compatible to a small degree with the requirements. Educational institutions.

Correlation coefficients (Pearson) were calculated to reveal a significant correlation between the three research variables from the point of view of the research sample members, and Table 7 shows this relationship.

**Table (7):** The correlation between international accounting education standards and the development of accounting education curricula to achieve sustainable development

Search Variables	International accounting education standards	Accounting education	Dimensions of sustainable development	All variables
International accounting education standards	-	0.694**	0.573**	0.794**
Accounting education	0.694**	-	0.768**	0.868**

Dimensions of sustainable development	0.573**	0.768**	-	0.642**
<b>All variables</b>	0.794**	0.868**	0.642**	-

\*\*A function at a significant level (a=0.01)

Table (7) shows that there is a positive correlation between all the research variables at a significant level (1% = a), where the overall Pearson correlation coefficient between the international accounting education standards and the other variables from the point of view of the individuals in the research sample reached (0.794). It is considered a coefficient The correlation is direct and high, so there are mutual relationships between international accounting education standards that cannot be separated. Therefore, the relationship between them is straightforward.

The overall Pearson correlation coefficient between accounting education and the other variables from the point of view of the research sample members reached (0.868). The correlation coefficient is considered positive and high, such that between accounting education and the rest of the variables, there are mutual relationships that cannot be separated. Therefore, the relationship between them is straightforward.

The overall Pearson correlation coefficient between the dimensions of sustainable development and other variables from the point of view of the research sample members reached (0.642). The correlation coefficient is considered a direct correlation between the dimensions of sustainable development and the rest of the variables, where mutual relationships cannot be separated. Therefore, the relationship between them is direct. High.

To determine the impact of the independent variable, international accounting education standards, on the other two variables, which are accounting education and the dimensions of sustainable development, and the degree of influence and correlation of the independent variable with the other two variables, the researcher relied on the results of statistical analysis, represented by the correlation coefficient (f), as shown in Table (8):

**Table (8):** Multiple linear variance regression analysis of the relationship between research variables

Correlation coefficient value	(f) Calculated value	(f) Tabular value	The significance
0.698	69.88	3.21	High moral significance

It is clear from Table No. (8) that the calculated (f) value is greater than the tabulated (f) value at a significance level of 0.05 and two degrees of freedom (101.2). This indicates that the independent variable, which is (international accounting education standards), affects the dependent variable (dimensions of sustainable development) by the presence of the mediating variable (accounting education), which means that there is a strong and statistically significant correlation between the three research variables.

To know the level of relationship between the research variables and the answers of the research sample, the linear correlation coefficient was used for those answers, the results of which are shown in Table (9):

**Table (9):** Correlation of the three research variables

Correlation coefficient value	(t) Calculated value	(t) Tabular value	The significance
0.567	4.865	1.647	Significant link

Table (9) shows that the value of the correlation coefficient reached (0.567), which is a significant correlation, as the calculated (t) value reached (4.865), which is greater than its tabular value of (1.647). This indicates the significant correlation of the research sample's answers concerning the three research variables.

## 7. Conclusions

The researcher reached a set of conclusions:

1. Accounting education is very important and plays a fundamental role in forming accountants with the experience and competence necessary to enter the work environment.

2. International accounting education standards are basic rules that can be used in developing the accounting curriculum to reduce the degree of disparity between what is studied theoretically and professional practice.
3. Knowledge, skills, and courses can meet the requirements of sustainable development from the perspectives of graduates, workers, and employers.
4. Modernizing curricula has a high ability to meet the requirements of sustainable development from the point of view of graduates, workers and employers.
5. The International Accounting Education Standards Board contributes to raising the quality of accounting education by issuing standards considered a general framework and global curriculum for accounting education.
6. Adopting an accounting education curriculum following international accounting education standards can help graduate competent accountants who can delve into the world of business and meet the requirements of the work environment, in addition to their ability to constantly develop their skills and knowledge.

## 8. Recommendations

In light of the previous conclusions, the researcher recommends the following:

1. Pay attention to accounting education, develop its methods, and modify its curricula in a way consistent with the importance of raising the level of the profession in society.
2. Link the accounting curriculum to the profession's practical problems and introduce different accounting and behavioural skills to suit the profession's needs.
3. Pay attention to the ethical dimension in accounting education and work to create a charter of ethics that controls and defines its features and the people who determine its curriculum.
4. Paying attention to concepts and principles when teaching specialised courses in accounting education, whether from a practical or applied perspective.
5. Accounting work training should be in conjunction with education so that the student absorbs the structure of professional knowledge and obtains the skills and experience to practice the profession efficiently after graduation.
6. Attention should be paid to updating curricula to ensure acceptance as one of the requirements of sustainable development, with the aim of satisfying all relevant parties.

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### انعكاس معايير التعليم المحاسبي الدولية على التعليم المحاسبي وتأثيرها في تحقيق التنمية المستدامة

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#### المستخلص

يهدف البحث إلى استكشاف مدى مساهمة تطبيق معايير التعليم المحاسبي الدولية في تطوير مناهج التعليم المحاسبي في العراق. كما هدف إلى توضيح الدور الأساسي لهذه المعايير في دعم المحاسبين بالخبرة والكفاءة المطلوبة في مكان العمل، ولتحقيق هدف البحث تم توزيع (97) استبانة على أعضاء هيئة التدريس ومجموعة من الخريجين وعدد من المحاسبين المهنيين. أثبتت نتائج البحث أن معايير التعليم المحاسبي الدولية لها دور أساسي في تطوير مناهج التعليم المحاسبي وتقليل درجة التباين بين ما يتم دراسته نظرياً والممارسة المهنية. وعليه يوصي الباحث بربط المنهج المحاسبي بمشكلات الواقع العملي للمهنة وإدخال المهارات المحاسبية والسلوكية المختلفة بما يتناسب مع احتياجاتها.